# IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 30 OF 2006

THE COMMISSIONER OF INCOME TAX, PANAJI-GOA ....Appellant

Versus

SHRI GOURISH ANANT NAIK, MARGAO ....Respondent

Mr. S. R. Rivankar, Advocate for the Appellant.

Coram:- DR. S. RADHAKRISHNAN & N. A. BRITTO, JJ.

Date:- 26th September, 2006

P.C.:

Heard the learned Counsel for the Appellant

Perused the Order passed by the ITAT dated 2nd January, 2006. The learned Counsel appearing for the Appellant, Mr. Rivonkar very fairly brought to our notice on the very same issue, that the Division Bench of our High Court has, by its Judgment and Order dated 12th December, 2000 in Tax Appeals (I.T.) Nos.1, 2, 3, 4, 5 and 6 of 2000, agreed with the view of the ITAT and rejected the appeal filed by the appellant. As the very same issue arises in the present appeal, we are not inclined to entertain the present appeal as the same does not involve any substantial question of law, hence the Appeal stands dismissed.

DR. S. RADHAKRISHNAN, J.

N. A. BRITTO, J.

sl.